

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Shigeru SAKAMOTO

Application No.: 10/724,606

Filed: December 02, 2003



Customer Number: 20277

Confirmation Number: Not Yet Assigned

Group Art Unit: 1745

Examiner: Julian A. Mercado

For: FUEL CELL AND MATERIAL OF GAS DIFFUSION LAYER

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

- No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	19	27	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

- Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.
- The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Brian K. Seidleck
 Registration No. 51,321

600 13th Street, N.W.
 Washington, DC 20005-3096
 Phone: 202.756.8000 BKS:idw
 Facsimile: 202.756.8087
 Date: May 24, 2007

Please recognize our Customer No. 20277 as our correspondence address.



Docket No.: 065933-0057

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
Shigeru SAKAMOTO : Confirmation Number: 8763
Application No.: 10/724,606 : Group Art Unit: 1745
Filed: December 02, 2003 : Examiner: Mercado, Julian A
For: FUEL CELL AND MATERIAL OF GAS DIFFUSION LAYER

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated February 27, 2007.